

STATE OF NEW YORK
DIVISION OF TAX APPEALS

In the Matter of the Petition	:	
of	:	
Fred L. Savage	:	ORDER DISMISSING
	:	PETITION
	:	DTA# 816239
	:	
for Revision of a Deficiency or for Refund	:	
of New York State Personal Income Tax	:	
under Article 22 of the Tax Law for the	:	
Year 1992.	:	

The Conciliation Default Order having been mailed to petitioner on July 11, 1997 at petitioner's last known address at 158 Independence Avenue, Freeport, New York 11520; and

The petition not having been filed until December 16, 1997 or one hundred and fifty-eight days later; and

It appearing to the administrative law judge from a review of the file in this proceeding that the petition was not filed within ninety days after July 11, 1997, as prescribed by section 170.3-a(e) of the Tax Law; therefore,

IT IS ORDERED, on the administrative law judge's own motion, that the petition be, and it is hereby, dismissed with prejudice as of this date.

DATED: Troy, New York

ADMINISTRATIVE LAW JUDGE